

2014

Unitary Value-Setting Meeting

May 22, 2014

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State-Assessed Properties Division
John K. Thompson, Chief



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CALIFORNIA STATE BOARD OF EQUALIZATION

STATE BOARD OF EQUALIZATION – STATE-ASSESSED PROPERTIES DIVISION
UNITARY VALUE-SETTING MEETING
LIEN DATE 2014

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2014
Electric Generation Facilities

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		Comments
Item No.		SBE No.	Assessee Name	Value	Penalty	
1	*	1100	AES Alamitos, LLC			
2	*	1101	AES Redondo Beach, LLC			
3	*	1102	AES Huntington Beach, LLC			
4	*	1103	Dynegy Moss Landing, LLC			
5		1104	Dynegy Morro Bay, LLC			
6		1105	Dynegy Oakland, LLC			
7	*	1106	Cabrillo Power I LLC			
8	*	1107	Cabrillo Power II LLC			
9	*	1108	NRG Potrero LLC			
10	*	1109	NRG Delta LLC			
11	*	1110	El Segundo Power LLC			
12	*	1111	Long Beach Generation LLC			
13	*	1112	La Paloma Generating Company, LLC			
14	*	1113	NRG California South LP - Coolwater			
15	*	1114	NRG California South LP - Mandalay			
16	*	1115	NRG California South LP - Ormond Beach			
17	*	1116	NRG California South LP - Etiwanda			
18		1117	NRG California South LP - Ellwood			
19	*	1118	Dynegy South Bay, LLC			
20	*	1122	GWF Energy, LLC - Hanford			
21	*	1123	GWF Energy, LLC - Henrietta			
22	*	1124	GWF Energy, LLC - Tracy			
23	*	1126	Elk Hills Power, LLC			
24	*	1127	High Desert Power Trust			
25	*	1128	Delta Energy Center, LLC			
26	*	1129	Gilroy Energy Center, LLC			
27	*	1131	Pastoria Energy Facility, LLC			
28	*	1132	CCFC Sutter Energy, LLC			
29	*	1133	Metcalf Energy Center, LLC			

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Unitary Value Setting Audience Handout - Lien Date 2014
Electric Generation Facilities

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		Comments
Item No.		SBE No.	Assessee Name	Value	Penalty	
30		1134	Otay Mesa Generating Company, LLC			
31		1136	Blythe Energy, Inc.			
32	*	1137	Sunrise Power Company, LLC			
33	*	1141	Indigo Generation, LLC			
34	*	1142	Larkspur Energy LLC			
35	*	1143	Los Esteros Critical Energy Facility, LLC			
36	*	1145	Harbor Cogeneration Company, LLC			
37	*	1146	CES Placerita, Inc.			
38	*	1148	Inland Empire Energy Center, LLC			
39	*	1149	Caithness Blythe II, LLC			
40	*	1150	Midway Power, LLC			
41	*	1151	Russell City Energy Company, LLC			
42	*	1152	Panoche Energy Center, LLC			
43	*	1153	Midway Peaking, LLC			
44	*	1154	Bicent (California) Malburg, LLC			
45	*	1155	Orange Grove Energy, L.P.			
46	*	1156	Avenal Power Center, LLC			
47	*	1157	NRG Marsh Landing LLC			
48	*	1158	El Segundo Energy Center LLC			
49	*	1159	Mariposa Energy, LLC			
50	*	1160	CPV Sentinel, LLC			
51	*	1161	Oakley Generating Station			
52	*	1162	Walnut Creek Energy, LLC			
TOTAL						

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2014
Energy Companies

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		Comments
Item No.		SBE No.	Assessee Name	Value	Penalty	
1	*	101	Golden State Water Company			
2	*	103	Anza Electric Cooperative, Inc.			
3	*	104	Central Valley Gas Storage LLC			
4	*	106	PacifiCorp			
5		119	Trans Bay Cable LLC			
6	*	121	Gill Ranch Storage, LLC			
7	*	125	Terra-Gen Dixie Valley, LLC			
8	*	135	Pacific Gas and Electric Company			
9	*	141	San Diego Gas & Electric Company			
10	*	146	Sierra Pacific Power Company			
11	*	148	Southern California Edison Company			
12	*	149	Southern California Gas Company			
13	*	152	Southwest Gas Corporation			
14	*	153	Transwestern Pipeline Company			
15	*	156	DATC Path 15, LLC			
16	*	160	Valley Electric Association, Inc.			
17	*	163	Liberty Utilities (Calpeco Electric), LLC			
18	*	173	Surprise Valley Electrification Corp.			
19	*	176	Plumas-Sierra Rural Electric Cooperative			
20	*	180	North Baja Pipeline, LLC			
21	*	187	Mojave Pipeline Company			
22	*	188	Kern River Gas Transmission Company			
23	*	189	Standard Pacific Gas Line, Inc.			
24	*	190	Tuscarora Gas Transmission Company			
25	*	191	Arizona Public Service Company			
26	*	192	Alpine Natural Gas Operating Company No. One LLC			
27	*	193	Southwest Transmission Cooperative, Inc.			

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Energy Companies

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		Comments
Item No.		SBE No.	Assessee Name	Value	Penalty	
28	*	194	West Coast Gas Company, Inc.			
29	*	195	Wild Goose Storage, LLC			
30		196	Questar Southern Trails Pipeline Company			
31	*	197	El Paso Natural Gas Company			
32		198	Lodi Gas Storage, LLC			
TOTAL						

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2014
Pipeline Companies

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		Comments
Item No.		SBE No.	Assessee Name	Value	Penalty	
1	*	402	CALNEV Pipe Line LLC			
2	*	407	Valero Refining Company - California			
3	*	409	West Coast Pipe Lines			
4	*	410	Homestake Mining Company of California			
5	*	412	Kings County Canal Company			
6	*	428	CPN Pipeline Company			
7	*	429	Chevron U.S.A., Inc.			
8		435	Natomas Central Mutual Water Company			
9	*	461	SFPP, L.P.			
10	*	462	Tesoro Refining and Marketing Company, LLC			
11		464	Ventura Pipeline System - (Ellwood Pipeline, Inc.)			
12	*	465	Plains Pipeline, LP			
13	*	467	Phillips 66 Company			
14	*	468	Shell California Pipeline Company LLC			
15	*	469	San Ardo Pipeline Company			
16	*	475	Searles Valley Minerals Operations Inc.			
17	*	476	Chevron USA, Inc.			
18	*	478	California Gas Gathering, Inc.			
19	*	479	Chevron Pipe Line Company			
20		480	Phillips 66 Pipeline LLC			
21	*	486	Pacific Pipeline System, LLC			
22	*	488	Plains West Coast Terminals, LLC			
23	*	489	Vintage Production California LLC			
24		490	Crimson California Pipeline, L.P.			
25	*	491	SMF Pipeline			
26	*	492	San Pablo Bay Pipeline Company LLC			
27	*	493	Cardinal Pipeline, LP			
TOTAL						

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STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
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Railroad Companies

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		Comments
Item No.		SBE No.	Assessee Name	Value	Penalty	
1	*	802	Central Oregon & Pacific Railroad			
2	*	804	BNSF Railway Company			
3	*	808	West Isle Line, Inc.			
4	*	810	California Northern Railroad			
5	*	812	Ventura County Railroad			
6	*	813	Pacific Harbor Lines			
7	*	815	Mendocino Railway			
8	*	817	Tulare Valley Railroad			
9	*	818	Central California Traction Company			
10	*	822	Pacific Sun Railroad, L.L.C.			
11	*	826	Sacramento Valley Railroad, LLC			
12	*	827	Northwestern Pacific Railroad Company			
13	*	831	Santa Cruz & Monterey Bay Railway Company			
14	*	834	LRY, LLC			
15		835	Pacific Imperial Railroad			
16	*	839	Oakland Terminal Railway Company			
17	*	843	Union Pacific Railroad Company			
18	*	850	Modesto & Empire Traction Company			
19	*	857	Richmond Pacific Railroad Corporation			
20		861	Quincy Railroad Company			
21	*	865	San Diego & Imperial Valley Railroad Co. Inc.			
22	*	869	Coast Belle Railroad Co			
23		878	Stockton Terminal and Eastern Railroad			
24	*	882	Trona Railway Co.			
25		883	McCloud Railway Company			
26	*	889	Yreka Western Railroad Co.			
27	*	894	Napa Valley Wine Train, Inc.			

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Railroad Companies

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		Comments
Item No.		SBE No.	Assessee Name	Value	Penalty	
28	*	896	Santa Cruz Big Trees & Pacific Railway Co.			
29	*	897	San Joaquin Valley Railroad Company			
30	*	898	Sierra Northern Railway			
31	*	899	Arizona & California Railroad			
TOTAL						

STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2014
Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
1	*	2014	Sprint Communications Company, L.P.			
2		2043	Pac-West Telecomm, Inc.			
3	*	2099	Smart City Networks LP			
4	*	2274	MCI Communications Services, Inc.			
5	*	2310	AT&T Communications			
6	*	2368	Globe Wireless, LLC			
7	*	2372	MCI Metro Access Transmission Services, LLC			
8	*	2376	Working Assets Funding Service, Inc.			
9		2381	Mitel NetSolutions, Inc.			
10	*	2383	Matrix Telecom, Inc.			
11	*	2416	NOS Communications, Inc.			
12	*	2430	Electric Lightwave, LLC			
13	*	2437	Dialink Corporation			
14	*	2463	Qwest Communications Company, LLC			
15	*	2470	Cincinnati Bell Any Distance, Inc.			
16	*	7503	Verizon Select Services, Inc.			
17	*	7512	Frontier Communications of America, Inc.			
18		7516	Cybernet Communications Inc.			
19	*	7522	tw telecom of california l.p.			
20	*	7538	Tremcom International, Inc.			
21	*	7544	Telswitch, Inc.			
22	*	7560	XO Communications Services, L.L.C.			
23		7571	Network Enhanced Technologies, Inc.			
24	*	7580	Securus Technologies, Inc.			
25	*	7581	ABS-CBN Telecom North America, Inc.			
26	*	7621	SES Americom California, Inc.			
27	*	7623	Verizon Enterprise Solutions LLC			
28	*	7631	Worldnet Communications Services Inc.			
29	*	7636	Network Telephone Services, Inc.			

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Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
30	*	7638	Integrated Telemanagement Services, Inc.			
31	*	7640	Cox California Telecom, LLC			
32	*	7660	U.S. South Communications, Inc.			
33	*	7686	Primus Telecommunications, Inc.			
34	*	7690	CCT Telecommunications, Inc.			
35		7699	Legacy Long Distance International, Inc.			
36	*	7705	Sierra Telephone Long Distance			
37	*	7706	MegaPath Corporation			
38	*	7732	NTT America, Inc.			
39		7735	Pacific Centrex Services, Inc./TGEC, LLC			
40	*	7757	U.S. TelePacific Corp.			
41	*	7758	BT Americas Inc.			
42	*	7761	Level 3 Communications, LLC			
43	*	7766	KDDI America, Inc.			
44		7769	Airnex Communications, Inc.			
45	*	7778	Zayo Group, LLC			
46	*	7781	KT America, Inc.			
47	*	7791	O1 Communications, Inc.			
48	*	7792	Point To Point, Inc.			
49	*	7799	Wilshire Connection, LLC			
50	*	7800	Earthlink Business, LLC			
51	*	7811	Public Communications Services, Inc.			
52	*	7813	Advanced Telecom, Inc.			
53	*	7814	PAETEC Communications, Inc.			
54	*	7824	Audeamus			
55	*	7832	Astound Broadband LLC			
56		7845	San Carlos Telecom, Inc.			
57	*	7846	The Telephone Connection Local Services, LLC			
58	*	7852	Telstra Incorporated			

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Unitary Value Setting Audience Handout - Lien Date 2014
Interexchange Telephone Companies

[a]		[b]	[c]	[d]	[e]	[f]	[g]
				Board-Adopted			
Item No.		SBE No.	Assessee Name	Value	Penalty	Comments	
59	*	7866	Telmex USA, LLC				
60	*	7871	Verizon Online LLC				
61		7872	Infotech Telecommunications & Network, Inc.				
62	*	7876	Total Call International, Inc.				
63	*	7880	Quick-Tel, Inc.				
64	*	7894	Ponderosa Cablevision				
65	*	7902	Zone Telecom, Inc.				
66	*	7907	Telscape Communications, Inc.				
67	*	7910	CBC Broadband Holdings, LLC				
68	*	7912	Americom Government Services, Inc.				
69		7913	VCOM Solutions, Inc.				
70	*	7914	McLeodUSA Telecommunications Services, Inc.				
71	*	7916	Peak Communications, Inc.				
72		7934	Telecom House Inc.				
73	*	7940	Consumer Telcom, Inc.				
74	*	7945	ZTG, Inc.				
75	*	7948	Astrium Services Government, Inc.				
76	*	7949	Call America, Inc.				
77		7950	ATMC, Inc.				
78		7952	Advanced Tel, Inc.				
79	*	7953	Openpop.com, Inc.				
80	*	7955	Enhanced Communications Network, Inc.				
81	*	7956	Telespan Communications, LLC				
82	*	7959	Airespring, Inc.				
83	*	7960	CallTower, Inc.				
84	*	7961	SureWest Televideo				
85	*	7969	Intelsat Global Service LLC				
86	*	7972	Reliance Globalcom Services, Inc.				
87	*	7973	Alliance Payphone, Inc.				

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Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
88	*	7978	Legent Communications Corporation			
89		7980	Teledata Solutions, Inc.			
90	*	7982	Crown Castle NG West, Inc.			
91	*	7985	inContact, Inc.			
92	*	7988	Global Tel*Link Corporation			
93	*	7990	ComNet(USA) LLC			
94	*	7992	NobelTel, LLC			
95	*	7993	Clear World Communications Corporation			
96	*	7994	Utility Telephone, Inc.			
97	*	7996	RuralWest - Western Rural Broadband, Inc.			
98	*	7997	Edison Carrier Solutions			
99	*	7998	Norcast Communications Corporation			
100	*	7999	Purple Language Services			
101	*	8002	Neutral Tandem - California, LLC			
102		8004	Greenfield Communications, Inc.			
103	*	8005	Cable and Wireless Americas Operations, Inc.			
104	*	8006	Lucky Communications, Inc.			
105	*	8012	RB Communications, Inc.			
106	*	8015	China Telecom (Americas) Corporation			
107	*	8017	Locus Telecommunications, Inc.			
108	*	8023	One Phone, Inc.			
109	*	8024	TC Telephone, LLC			
110		8026	Nationwide Telecom, Inc.			
111	*	8027	Blue Casa Telephone LLC			
112	*	8029	IPC Network Services, Inc.			
113	*	8031	Backbone Communications, Inc.			
114	*	8032	BCE Nexxia Corporation			
115	*	8037	CA-CLEC LLC			
116	*	8038	Telecom Carrier Access, LLC			

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Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
117	*	8040	Mission Telecom, Inc.			
118	*	8041	DMR Communications, Inc.			
119	*	8042	Paxio, Inc.			
120		8044	Intermetro Communications, Inc.			
121	*	8046	HyperCube, LLC			
122	*	8047	Syniverse Technologies, Inc.			
123	*	8048	Bright House Networks Information Services (California), LLC			
124	*	8049	Cbeyond Communications, LLC			
125	*	8051	Inteltrace, Inc.			
126		8057	Vertex Telecom, Inc.			
127	*	8061	Charter Fiberlink CA-CCO, LLC			
128		8065	Connecto Communications, Inc.			
129		8066	Calmtel USA, Inc.			
130	*	8067	Sunesys, LLC			
131		8068	North County Communications Corp			
132	*	8071	Verizon Long Distance LLC			
133	*	8072	Cypress Communications, LLC			
134	*	8074	Silv Communication, Inc.			
135		8075	Trans National Communications International, Inc.			
136	*	8076	OPEX Communications, Inc.			
137	*	8077	NewPath Networks, LLC			
138	*	8078	U.S. Telecom Long Distance, Inc.			
139		8079	Cal-Ore Communications, Inc.			
140	*	8080	Ymax Communications Corporation			
141	*	8081	Sonic Telecom, LLC			
142	*	8082	WTI Communications, Inc.			
143	*	8083	Network Expert Group, Inc.			
144	*	8084	T-Netix Telecommunications Services, Inc			

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Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
145	*	8085	Cosmobridge America, Inc.			
146	*	8086	ANPI, LLC			
147	*	8087	Lexent Inc.			
148	*	8089	Conterra Ultra Broadband LLC			
149	*	8090	Telecommunication Systems, Inc.			
150	*	8091	Roadway Communications, Inc.			
151		8092	Global Telecom LLC			
152	*	8093	Extenet Systems (California) LLC			
153	*	8094	Affiniti, LLC			
154		8099	Race Telecomm			
155		8100	Dial Long Distance, Inc.			
156		8101	FastBlue Communications, Inc.			
157		8102	Ekit.Com, Inc.			
158	*	8103	LiveTV Airfone, Inc.			
159	*	8104	Transpac Telecom, Inc.			
160	*	8105	Astrium Services Business Communications, Inc.			
161	*	8106	Raw Bandwidth Telecom, Inc.			
162		8107	Convergence Systems			
163	*	8108	Radical System Solutions, Inc.			
164	*	8109	Peerless Network of California LLC			
165	*	8112	Mosaic Networx, LLC			
166	*	8113	Callcatchers, Inc.			
167	*	8115	&TV Communications, Inc.			
168	*	8116	PC Landing Corp.			
169	*	8117	Syniverse ICX Corporation			
170	*	8118	IntelePeer Cloud Communications, LLC			
171		8119	Express Telecommunications Network, Inc.			
172	*	8120	TELUS Communications (US) Inc.			

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Interexchange Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
173	*	8121	Certain Communications Corporation			
174	*	8122	Bandwidth.com CLEC, LLC			
175	*	8123	Blue Rooster Telecom, Inc.			
176	*	8124	Impact Telecom, Inc.			
177	*	8125	IXC Holdings, Inc.			
178	*	8126	Broadview Networks, Inc.			
179	*	8127	Zayo Enterprise Networks, LLC			
180	*	8128	Talton Communications, Inc.			
181		8129	Wide Voice, LLC			
182	*	8130	United Telecom, Inc.			
183		8131	Pacific Lightwave			
184		8132	Calpop.Com, Inc.			
185	*	8133	Bestel USA, Inc.			
186	*	8135	Broadvox, LLC			
187	*	8136	Plumas Sierra Telecommunications			
188	*	8137	SnowCrest Telephone, Inc.			
189	*	8138	Act Tele, Inc.			
190	*	8139	California Broadband Cooperative, Inc.			
191		8140	California Alliance Telecard, Inc.			
192	*	8141	CENIC Broadband Initiatives LLC			
193	*	8142	DSI-ITI, LLC			
194	*	8143	Global Internetworking, Inc.			
195	*	8144	GC Pivotal, LLC			
196	*	8145	Internet Business Services, Inc.			
197	*	8146	Splice Communications, Inc			
198	*	8148	Digital West Networks, Inc.			
199	*	8149	Ztelephony			
200	*	8150	OpticAccess, LLC			

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Interexchange Telephone Companies

[a] [b] [c]				[e] [f]		[g]
Item No.		SBE No.	Assessee Name	Board-Adopted		Comments
				Value	Penalty	
201	*	8151	CVIN LLC			
202		8152	Broadband Dynamics, LLC			
203	*	8153	Advanced Technology Distributors, Inc.			
204	*	8154	Network Innovations, Inc.			
205		8155	Time Warner Cable Business LLC			
206		8156	Medallion Telecom Inc.			
207		8158	RCLEC, Inc.			
208		8159	X2 Telecom, Inc.			
209		8160	Vodex Communications Corporation			
210		8161	Public Interest Telecom of California			
211		8162	Citrix Communications LLC			
212		8163	Broadvox CLEC			

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Wireless Telephone Companies

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		Comments
Item No.		SBE No.	Assessee Name	Value	Penalty	
1	*	2532	Los Angeles SMSA Ltd., Partnership			
2	*	2552	Fresno MSA Limited Partnership			
3	*	2559	Cellco Partnership			
4	*	2602	Digital Communications Network, Inc.			
5	*	2605	Nova Cellular West, Inc.			
6	*	2606	AT&T Mobility LLC			
7		2658	Intouch America, Inc.			
8	*	2668	California RSA No. 3 Limited Partnership			
9	*	2669	California RSA #4 Partnership			
10	*	2671	California Rural Service Area #1, Inc.			
11	*	2681	Everything Wireless, LLC			
12		2683	Pay-Less Cellular, Inc.			
13	*	2720	Sprint Telephony PCS, L.P.			
14	*	2733	MetroPCS California, LLC			
15	*	2748	T-Mobile West, LLC			
16	*	2760	Fisher Wireless Services, Inc.			
17	*	2762	Crickit Communications, Inc.			
18	*	2772	Globalstar USA, LLC			
19	*	2773	Accessible Wireless, LLC			
20	*	2775	Nextlink Wireless, LLC			
21	*	2783	Flat West Wireless, LLC			
22	*	2784	Greatcall, Inc.			
23	*	2785	Public Wireless, Inc.			
24	*	2787	Mother Lode Internet, LLC			
25	*	2788	NTT Docomo USA, Inc.			
26	*	2790	UVNV, Inc.			
27	*	2791	Tracfone Wireless, Inc.			

The shaded areas indicate instances in which the staff value recommendation differs from the lead value or there is no lead value.

STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2014
Wireless Telephone Companies

[a] [b] [c]				[d]		[e] [f]		[g]
				Board-Adopted				
Item No.		SBE No.	Assessee Name	Value	Penalty	Comments		
28	*	2793	Bandwidth.com, Inc.					
29		2794	PLDT (US) Mobility, LLC					
30		2795	PrepaYd Wireless, Inc.					
31		2796	ItsOn, Inc.					
32	*	3002	American Messaging Services, LLC					
33	*	3039	Fresno Mobile Radio, Inc.					
34	*	3362	Madera Radio Dispatch, Inc.					
35	*	3430	USA Mobility Wireless, Inc.					
36	*	3434	James R. McKeown					
TOTAL								

The shaded areas indicate instances in which the staff value recommendation differs from the lead value or there is no lead value.

STATE BOARD OF EQUALIZATION - STATE-ASSESSED PROPERTIES DIVISION
Unitary Value Setting Audience Handout - Lien Date 2014
Local Exchange Companies

[a] [b] [c] [d]				[e] [f]		[g]
				Board-Adopted		Comments
Item No.		SBE No.	Assessee Name	Value	Penalty	
1	*	201	Verizon California, Inc.			
2	*	202	CenturyTel of Eastern Oregon, Inc.			
3	*	203	Frontier Communications of the Southwest, Inc.			
4	*	205	Ponderosa Telephone Co., The			
5	*	209	Pinnacles Telephone Co.			
6	*	210	Calaveras Telephone Company			
7	*	228	Ducor Telephone Company			
8	*	235	Foresthill Telephone Co.			
9	*	239	Hornitos Telephone Company			
10	*	240	Happy Valley Telephone Company			
11	*	246	Kerman Telephone Co.			
12	*	279	Pacific Bell Telephone Company			
13	*	284	Citizens Telecommunications Company of California, Inc.			
14	*	286	Sierra Telephone Company, Inc.			
15	*	294	SureWest Telephone			
16	*	301	The Siskiyou Telephone Company			
17	*	327	Volcano Telephone Company			
18	*	328	Cal-Ore Telephone Co.			
19	*	330	Winterhaven Telephone Company			
TOTAL						